

The  
WORKING  
TARIFF DOCUMENT  
*of*  
*the Cook Islands*

Effective 1 June 2018

Cook Islands Customs Service

P.O. Box 120, Avarua, Rarotonga, Cook Islands

## **About this document**

The legislative basis of the Tariff is the Customs Tariff Act 2012. The following information does not form part of, or have legal effect as part of, the Tariff:

1. The cover page
2. Information about this document
3. Information relating to the Customs Offices in the Cook Islands
4. The following introductory material under the heading “General” about -
  - (a) the introduction
  - (b) Part I - the standard tariff, including normal tariff, preferential tariff
  - (c) rates of duty, including normal tariff, preferential tariff
  - (d) Part II - concessions
  - (e) statistics
  - (f) supplementary units
  - (g) Customs entry procedure
5. List of section and chapter titles
6. The Excise Duties Table

## **Customs Offices in the Cook Islands**

Enquiries to the Cook Islands Customs Service should be directed to Rarotonga Customs office.

### *General Enquiries*

Telephone: 0068229365, Fax: 0068229465, Email: [customs.info@cookislands.gov.ck](mailto:customs.info@cookislands.gov.ck)

Website: [www.mfem.gov.ck/customs](http://www.mfem.gov.ck/customs)

# **General**

## **Introduction**

The Cook Islands Customs Service Working Tariff Document is a consolidation sourced from two legislative bases, namely the Customs Tariff Act 2012 and the Customs Revenue & Border Protection Act 2012.

The Tariff is set out in the 2010 Tariff Document and (as amended) is the basis of the Working Tariff Document. The Working Tariff Document also includes the Excise Duties Table which provides for the imposition of an excise tax on certain goods (for example—alcoholic beverages). Such taxes are applied equally to such goods locally manufactured.

The Working Tariff Document is published in two parts, namely:

### **Part I—The Standard Tariff**

The Standard Tariff is the Harmonized Commodity Description and Coding System Nomenclature, commonly known as the Harmonised System Tariff (HS Tariff). The Nomenclature comprises the General Rules for the Interpretation of the Tariff, then numbered headings and subheadings covering all goods in international commerce. The HS arranges these divisions in systematic order under 21 Sections and 98 Chapters. Legal Notes at HS Section and Chapter levels support the nomenclature.

The General Rules for the Interpretation of the Tariff govern the operation of the whole Tariff; the Legal Notes define the scope of the Sections, Chapters, headings, and subheadings to which they apply. For the purposes of defining expressions of special significance in the Cook Islands Tariff, additional Legal Notes have been inserted. These are distinguished from the Legal Notes of the H.S. Nomenclature by being headed separately, but their legality is in no way subordinate by reason of their Cook Islands origin; they have been enacted as the First Schedule to the Customs Tariff Act 2012.

In the Standard Tariff it has been necessary to show subdivisions under Nomenclature headings and subheadings to provide sufficient detail for duty or statistical purposes. The terms are defined in the Customs Tariff Act 2012 as follows:

“Tariff heading” or “heading” means a heading of the Standard Tariff (printed in bold type) being a heading of the Harmonised System established by the International Convention on the Harmonized Commodity Description and Coding System signed in Brussels on the 14th day of June 1983 and identified by 4 digits; and includes any modification or amendment thereof that may hereafter be made.

“Tariff item” means a Tariff item of the Standard Tariff identified by 8 digits; and includes a heading thereto so identified.

“Tariff subheading”, or “subheading”, means a subheading appearing in the Standard Tariff and identified by 6 digits or not identified by any number.

For ease of reference the different “levels” of subheadings, etc., are shown by the use of “dashes” and similarly the statistical key description subheadings, etc., are shown by the use of “dots”.

It should be mentioned that it has been necessary to add to the Rules derived from the Nomenclature to take account of certain conditions applicable to the Cook Islands Tariff. Hence Rule 6 has been amended to include items and statistical keys (shown in italics). This, however, in no way affects its validity for all Rules form part of the legal Tariff.

As additional aids to classification there are available Explanatory Notes and Tariff Notes which supplement the Tariff in respect of the Sections, Chapters, headings, and subheadings of the Nomenclature and provide additional information regarding certain statistical headings and items of The Cook Islands significance. The Explanatory Notes and Tariff Notes do not form part of the Tariff but nevertheless represent the official view on the manner in which the provisions of the Tariff are to be interpreted.

The Customs Revenue and Border Protection Act 2012 puts the onus on the importer (or their agent) to ensure that goods are entered correctly. If there is any doubt in any particular case, enquiry should be made with the Cook Islands Customs Service. Formal rulings on Tariff classification are available. Applications for a ruling should be made on the Cook Islands Customs Service form headed “Application for a Customs Ruling” (Form C7), which can be downloaded from the Customs website ([www.customs.govt.nz](http://www.customs.govt.nz)). Applications, together with the appropriate fee, are to be lodged

with the Cook Islands Customs Service, Valuation, Origin and Classification section, PO Box 120 Avarua, Rarotonga, Cook Islands. The application should be supported by full particulars of the nature, composition, and use of the goods. A sample of the goods to be classified would also facilitate the giving of a ruling.

### **Rates of Duty**

The Tariff provides two duty columns which are read as follows:

#### ***Normal Tariff:***

These duties apply to goods from all countries except those goods entitled to be entered at Preferential Tariff duty rates.

#### ***Preferential Tariff:***

In this column rates of duty are prefixed with one of the under mentioned abbreviations, which represent a particular group of countries.

### **Part II—Concessions**

Part II of the Tariff sets out seventeen concession categories under which the duty that would otherwise be levied under Part I may be reduced or waived. Notes 1, 2 and 3 to Part II set out the general concession authorities followed by two digit Concession Reference Numbers, which identify the types of duty concessions available.

### **Statistics**

The statistical requirements are provided for from each Tariff item. Use of this format provides for the collection of The Cook Island's external trade statistics for both imports and exports.

The tariff item must be shown clearly and accurately on entries. The Tariff item number must appear in the Tariff item column of the entry.

For entries presented electronically, Statistical Units may be in a format different to that set out in the Working Tariff Document. The following provides a concordance between the Tariff and the electronic systems:

<i>Unit</i>	<i>Tariff Code</i>	<i>CUSPCK Code</i>
Bone Dry Unit	BDU of 1089.6 kg	BDU
Hundred	Hd	CEN
Dozen	doz	DZN
Gigajoule	GJ	GIG
Gram	g	GRM
Hundred Boxes	HBx	HBX
Hank	hnk	HNK
Kilograms	kg	KGM
Kilos of Tobacco Content	KTC	KTC
Litre Pure Alcohol	lal	LPA
Litre Motor Spirit	lms	LMS
Litre	l	LTR
Thousand	Th	MIL
Square Metre	m <sup>2</sup>	MTK
Cubic Metre	m <sup>3</sup>	MTQ
Metre	m	MTR
Number of Cells	Cl	NCL
Number	No.	NMB
Number of Packs	pk	NMP
Number of Pairs	pr	NPR
Number of Rolls	rls	NRL
Tonne	tne	TNE

### ***Supplementary Units***

In the excise areas of Chapters 22, and 27 and the Excise Duties Table, where duty is based on the 'litres of alcohol' or 'litres of motor spirit' present—a supplementary unit is required on the entry. In every situation

where the Working Tariff Document requires a Statistical Unit of “lal” or “lms”, the entry should also state the Supplementary Unit “l” and its corresponding quantity. Comparison of the “lal”, “lms” and “l” figures will therefore permit identification of the strength of the product being declared.

In the heading 71.01 where the pearl items are requiring a statistical quantity in grams, a supplementary unit is required on the entry requiring the total number of pearls.

### **Customs Entry Procedure**

The Customs Revenue and Border Protection Act 2012 requires that all goods imported or to be exported must be entered in such form and manner as may be prescribed before they are released from the control of Customs.

The Customs Tariff Act 2012 determines the tariff classification of goods to be entered and the duty rate applicable on imported goods.

The form of entry may vary according to the value of the goods and the circumstances of their import or export. Details of this information may be found on Customs website ([www.mfem.gov.ck/customs](http://www.mfem.gov.ck/customs)) or obtained from any Customs office.

### **Preparation of Entries**

Import and export entries for goods are required to be lodged with Customs electronically either via the internet using the CUSPCK Online system or by EDI. A requirement of lodging entries electronically is that the person making the entry declaration must be registered with Customs. Information on the process of registration of users for the Customs system can be found in the Customs website.

### **Information on Entries**

It is essential that information supplied on an entry is factually correct and complete. The statistical information provided on entries from imports and exports is used by Government to assist in determining The Cook Islands economic position and provide industry with statistical summary reports on imported and exported goods.

Entries requiring no further attention by Customs after lodgement are automatically cleared from the control of Customs pending the payment of duties. Importers may apply to Customs for a Deferred Payment Account subject to having a satisfactory credit rating. Such accounts allow for importers to be invoiced once a month for all due revenue payments incurred in the month previous. Importers not holding a deferred payment account are required to pay all duties owing on a given import transaction prior to uplifting their goods.

### **Measurement Equivalents**

The Tariff expresses measurements in terms of the metric system. The following conversion equivalents will be found useful for checking purposes but, even though taken to three or four decimal places, they are merely approximations and have no legal force.

<i>Metric- Imperial</i>		<i>Imperial-Metric</i>	
1 mm	.. 0.0394 in	1 in	.. 2.540 cm or 25.400 µm
1 cm	.. 0.3937 in	1 ft	.. 30.480 cm or 0.3048 m
1 m	.. 39.3701 in or 1.0936 yd	1 yd	.. 0.9144 m
1 cm <sup>2</sup>	.. 0.1550 sq. in	1 sq. in	.. 6.4516 cm <sup>2</sup>
1 m <sup>2</sup>	.. 10.7639 sq. yd	1 sq. ft	.. 0.0929 m <sup>2</sup>
		1 sq. yd	.. 0.8361 m <sup>2</sup>
1 cm <sup>3</sup>	.. 0.06102 cu. In	1 cu. Ft	.. 0.028 m <sup>3</sup>
		1 cu. yd	.. 0.7645 m <sup>3</sup>
1 litre	.. 1.7598 pints or 0.2200 gal	1 pint	.. 0.568 litres
		1 gal	.. 4.546 litres
		1 U.S. gal	.. 3.785 litres (0.832 68 Imp. Gals)
1 g	.. 0.0353 oz	1 oz	.. 28.350 g
1 kg	.. 2.2046 lb	1 lb	.. 0.4536 kg
1 tonne	.. 0.9842 ton	1 central	.. 45.359 kg
		1 cwt	.. 50.803 kg
		1 ton	.. 1016.047 kg or 1.016 tonne
		1 short ton (2000 lb)	.. 0.907 tonne
1 b.h.p.	.. 745.7 W	1 W	.. 0.0013 b.h.p.
1 kJ	.. 0.9478 Btu	1 Btu	.. 1.055 kj

# **Part I**

## **The Tariff**

### **List of Sections and Chapter Titles** Of Part I of The Standard Tariff

#### **SECTION I**

##### **Live Animals; Animal Products**

- 1 Live animals
- 2 Meat and edible meat offals
- 3 Fish and crustaceans, molluscs and other aquatic invertebrates
- 4 Dairy produce; birds eggs; natural honey; edible products of animal origin, not elsewhere specified or included
- 5 Products of animal origin, not elsewhere specified or included

#### **SECTION II**

##### **Vegetable Products**

- 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
- 7 Edible vegetables and certain roots and tubers
- 8 Edible fruit and nuts; peel of citrus fruit or melons
- 9 Coffee, tea, maté and spices
- 10 Cereals
- 11 Products of the milling industry; malt; starches; inulin; wheat gluten
- 12 Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
- 13 Lacs, gums, resins and other vegetable saps and extracts
- 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included

#### **SECTION III**

##### **Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes**

- 15 Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes

#### **SECTION IV**

##### **Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes**

- 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates
- 17 Sugars and sugar confectionery
- 18 Cocoa and cocoa preparations
- 19 Preparations of cereals, flour, starch or milk; pastrycooks' products

- 20 Preparations of vegetables, fruit, nuts or other parts of plants
- 21 Miscellaneous edible preparations
- 22 Beverages, spirits and vinegar
- 23 Residues and waste from the food industries; prepared animal fodder
- 24 Tobacco and manufactured tobacco substitutes

#### **SECTION V**

##### **Mineral Products**

- 25 Salt; sulphur; earths and stone; plastering materials, lime and cement
- 26 Ores, slag and ash
- 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

#### **SECTION VI**

##### **Products of the Chemical and Allied Industries**

- 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
- 29 Organic chemicals
- 30 Pharmaceutical products
- 31 Fertilisers
- 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
- 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations
- 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster
- 35 Albuminoidal substances; modified starches; glues; enzymes
- 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
- 37 Photographic or cinematographic goods
- 38 Miscellaneous chemical products

#### **SECTION VII**

##### **Plastics and Articles Thereof; Rubber and Articles Thereof**

- 39 Plastics and articles thereof
- 40 Rubber and articles thereof

#### **SECTION VIII**

##### **Raw Hides and Skins, Leather, Furskins and Articles Thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-Worm Gut)**

- 41 Raw hides and skins (other than furskins) and leather
- 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
- 43 Furskins and artificial fur; manufactures thereof

## **SECTION IX**

### **Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork**

- 44 Wood and articles of wood; wood charcoal
- 45 Cork and articles of cork
- 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

## **SECTION X**

### **Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles Thereof**

- 47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
- 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard
- 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

## **SECTION XI**

### **Textiles and Textile Articles**

- 50 Silk
- 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric
- 52 Cotton
- 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
- 54 Man-made filaments; strip and the like of man-made textile materials
- 55 Man-made staple fibres
- 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
- 57 Carpets and other textile floor coverings
- 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
- 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
- 60 Knitted or crocheted fabrics
- 61 Articles of apparel and clothing accessories, knitted or crocheted
- 62 Articles of apparel and clothing accessories, not knitted or crocheted
- 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags

## **SECTION XII**

### **Footwear, Headgear, Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof; Prepared Feathers and Articles Made Therewith; Artificial Flowers; Articles of Human Hair**

- 64 Footwear, gaiters and the like; parts of such articles
- 65 Headgear and parts thereof
- 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof



- 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

### **SECTION XIII**

#### **Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials; Ceramic Products; Glass and Glassware**

- 68 Articles of stone, plaster, cement, asbestos, mica or similar materials  
69 Ceramic products  
70 Glass and glassware

### **SECTION XIV**

#### **Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal and Articles Thereof; Imitation Jewellery; Coin**

- 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin

### **SECTION XV**

#### **Base Metals and Articles of Base Metal**

- 72 Iron and steel  
73 Articles of iron or steel  
74 Copper and articles thereof  
75 Nickel and articles thereof  
76 Aluminium and articles thereof  
77 *(Reserved for possible future use in the Harmonised System)*  
78 Lead and articles thereof  
79 Zinc and articles thereof  
80 Tin and articles thereof  
81 Other base metals; cermets; articles thereof  
82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal  
83 Miscellaneous articles of base metal

### **SECTION XVI**

#### **Machinery and Mechanical Appliances; Electrical Equipment; Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles**

- 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof  
85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

### **SECTION XVII**

#### **Vehicles, Aircraft, Vessels and Associated Transport Equipment**

- 86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds  
87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof  
88 Aircraft, spacecraft and parts thereof  
89 Ships, boats and floating structures

### **SECTION XVIII**

#### **Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof**

- 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
- 91 Clocks and watches and parts thereof
- 92 Musical instruments; parts and accessories of such articles

### **SECTION XIX**

#### **Arms and Ammunition; Parts and Accessories Thereof**

- 93 Arms and ammunition; parts and accessories thereof

### **SECTION XX Miscellaneous Manufactured Articles**

- 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings
- 95 Toys, games and sports requisites; parts and accessories thereof
- 96 Miscellaneous manufactured articles

### **SECTION XXI**

#### **Works of Art, Collectors Pieces, and Antiques**

- 97 Works of art, collectors pieces, and antiques
- 98 Miscellaneous Cook Islands Provisions
- 99 *(Reserved)*

### **Excise Duties**

#### **Excise Duties Table**

Goods Manufactured in the Cook Islands

## 1. General Rules of Interpretation of the Harmonized System

Classification of goods in Part I of the Tariff shall be governed by the following principles:

1. The titles of Sections, Chapters, and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.  
(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be affected as follows:
  - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
  - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
  - (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
  - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
  - (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings, items and statistical keys of a heading shall be determined according to the terms of those subheadings, items and statistical keys and related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings, items and statistical keys at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires

## 2. Terms, Abbreviations and Symbols

The following terms, abbreviations and symbols have the meaning shown opposite them.

AC	alternating current	kvar	kilovolt(s) - ampere(s) - reactive
ASTM	American Society for Testing Materials	kW	kilowatt(s)
Bq	becquerel	l	litre(s)
°C	degree(s) Celsius	m	metre(s)
cc	cubic centimetre(s)	<i>m-</i>	meta-
cg	centigram(s)	2 m	square metre(s)
cm	centimetre(s)	μ Ci	microcurie
2 cm	square centimetre(s)	mm	millimetre
3 cm	cubic centimetre(s)	mN	millinewton(s)
cN	centinewton(s)	MPa	megapascal(s)
DC	direct current	N	newton(s)
g	gram(s)	No.	Number
Hz	hertz	<i>o-</i>	ortho-
IR	infra-red	<i>p-</i>	para-
kcal	kilocalorie(s)	t	tonne(s)
kg	kilogram(s)	UV	ultra-violet
kgf	kilogram force	V	volt(s)
kN	kilonewton(s)	vol.	volume
kPa	kilopascal(s)	W	watt(s)
kV	kilovolt(s)	%	percent
kVA	kilovolt(s) - ampere(s)	x°	x degree(s)

– Or such higher rate of duty as the Minister may in any case decide.

•• – The use of this sign in the Preferential Tariff duty column, indicates that the duties payable under the Normal Tariff apply.

A number without any qualification in the “Normal Tariff” or “Preferential Tariff” duty columns signifies that an ad valorem duty applies at the percentage rate indicated by the number.

A month and year, e.g., 1/2012, shown against a duty rate indicates that as from the 1st day of that month the corresponding rate of duty applies.

Unless otherwise indicated, when the rate of duty of Free appears in the column headed Preferential Tariff without being prefixed by a date or preferential abbreviation, goods that are the produce or manufacture of countries in respect of which the following preferential abbreviations apply may be entered free of duty:  
PICTA

### 3. Preferential countries and preferential abbreviations

<b>Preferential country</b>	<b>Preferential abbreviation</b>
Country that is a specified PICTA party: <ul style="list-style-type: none"><li>• Cook Islands</li><li>• Federal States of Micronesia</li><li>• Fiji</li><li>• Kiribati</li><li>• Republic of the Marshall Islands</li><li>• Nauru</li><li>• Niue</li><li>• Republic of Palau</li><li>• Papua New Guinea</li><li>• Samoa</li><li>• Solomon Islands</li><li>• Tonga</li><li>• Tuvalu</li><li>• Vanuatu</li></ul>	PICTA